



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शुक्रवार, ३१ मई, १९९६/१० ज्येष्ठ, १९१८

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-१७१००२, १७ मई, १९९६

संख्या ई० एक्स० एन० एफ० (११) २/९३.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश टैक्स आन एन्ट्री आफ गुड्स इनटू लोकल एरिया ऐक्ट, १९८५ (१९८५ का १) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए इस विभाग की अधिसूचना संख्या ई० एक्स० एन० ई० (४) १/८६, तारीख १७ नवम्बर, १९८६ द्वारा राजपत्र (असाधारण) हिमाचल प्रदेश तारीख २२ नवम्बर, १९८६ में प्रकाशित हिमाचल प्रदेश टैक्स आन एन्ट्री आफ गुड्स इनटू लोकल एरिया रूल्ज, १९८६ में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं :—

१. संक्षिप्त नाम और प्रारम्भ.—(१) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश टैक्स आन एन्ट्री आफ गुड्स इनटू लोकल एरिया (संशोधन) नियम १९९६ है।

(२) ये नियम तुरन्त प्रवृत्त होंगे।

2. नियम 3 का संशोधन.—हिमाचल प्रदेश टैक्स ग्रान एन्ट्री आफ गुड्स इनटू लोकल एरिया एक्ट, 1985 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा जाएगा) के नियम 3 के उप-नियम (1) और पार्श्व के शीर्ष के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“3. Deductions and set-off under section 3.— (1)

The dealer claiming exemption in respect of such goods as are,—

- (i) sold by him in the local area but which are meant to be and are taken out of that local area for consumption or use in any other local area of the State; or
- (ii) purchased by him from a registered dealer on which entry tax is payable or paid by the selling registered dealer, under clause (i) of the first proviso to sub-section (1) of section 3 of the Act,

shall append to his return in (Form V) a certificate in Form I duly filled in and signed to that effect by the registered dealer to whom the goods covered by clause (i) have been sold or from whom the goods covered by clause (ii) have been purchased.”

3. प्ररूप 1 का प्रतिस्थापन.—उक्त नियमों से संलग्न विद्यमान प्ररूप-1 के स्थान पर निम्नलिखित प्ररूप प्रतिस्थापित किया जायेगा, अर्थात् :—

FORM I

[See Rule 3 (1)]

Certificate to be furnished by the dealer claiming exemption under sub-rule (1) of rule 3.

1. I/We.....(full address)

holder of registration certificate No.....dealer in.....
(specify the nature of goods) have purchased/sold.....goods.....
(quantity) for Rs.....(value) from/to M/s.....
in/his/their/my/our sale delivery order No..... dated.....

2. A. I am/We are.....in the local area and have purchased the above goods for consumption or use in.....local area shall be liable to pay tax under the Himachal Pradesh Tax on Entry of Goods into Local Area Act, 1985.

OK

B. I/We are.....in the.....local area and,.....

- (i) shall be liable to pay tax under the Himachal Pradesh Tax on Entry of Goods into Local Area Act, 1985, and I/We have paid/shall pay tax on the above goods, or

- (ii) the above goods have already suffered tax at the hands of M/s.....
(full address) who are registered dealers
 in Himachal Pradesh holding registration Certificate No.....
 and from whom I purchased the.....(goods) vide sale/
 delivery order No. ... for Rs.....(value).

Signature of the dealers or his authorised agent.

Note.—In paragraph 2, in part 'B' the first alternative applies to the first seller who is liable to make the payment of tax himself. The second alternative applies to seller at subsequent stages."

Strike out which is not applicable.

4. प्ररूप V का संशोधन.—उक्त नियमों से संलग्न प्ररूप V के भाग ए में मद-2में,—

- (i) विद्यमान उप-मद (i) को उप-मद (i-ए) के रूप में पुनः संख्यांकित किया जाएगा और इस प्रकार पुनः संख्यांकित उप-मद (i-ए) से पूर्व निम्नलिखित उप-मद (i) अन्तः स्थापित की जाएगी, अर्थातः—

“(i) Goods not liable to entry tax under sub-section (1) of section 3 of the Act (such goods sold by the dealer in the local area as are meant for consumption or use in other local area.) ;” ; और

- (ii) उप-मद (iii) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थातः —

“(iii) Total of (i), (1-a) and (ii) above.”

आदेश द्वारा,
 ए० एन० विद्यार्थी,
 अतिरिक्त मुख्य सचिव एवं सचिव ।

[*Authoritative English Text of this Department's Notification No. EXN-F(11)2/93, dated 17th May, 1996 as required under clause (3) of article 348 of the constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 17 May, 1996

No. EXN-F(11)2/93.—In exercise of the powers conferred by section 15 of the Himachal Pradesh Tax on Entry of Goods into Local Area Act, 1985, (Act No. 11 of 1985), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Tax on Entry of Goods into Local Area Rules, 1986 published in Rajpatra, Himachal Pradesh, Extra-Ordinary, dated the 22nd November, 1986 vide this Department, Notification No. EXN-E(4)1/86, dated the 17th November, 1986, namely :—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Tax on Entry of Goods into Local Area (Amendment) Rule, 1996.

(2) These shall come into force at once.

Amendment of rule 3.—For the marginal heading and sub-rule (1) of rule 3 of the Himachal Pradesh Tax on Entry of Goods into Local Area Rules, 1986 (hereinafter called the said rules), the following shall be substituted, namely:—

“3. *Deductions and set-off under section 3.*—(1) The dealer claiming exemption in respect of such goods as are,—

(i) sold by him in the local area but which are ment to be and are taken out of that local area for consumption or use in any other local area of the State; or

(ii) purchased by him from a registered dealer on which entry tax is payable or paid by the selling registered dealer, under clause (i) of the first proviso to sub-section (1) of section 3 of the Act,

shall append to his return (in Form V) a certificate in Form I duly filled in and signed to that effect by the registered dealer to whom the goods covered by clause (i) have been sold or from whom the goods covered by clause (ii) have been purchased”.

3. *Substitution of Form-I.*—For the existing Form-I appended to the said rules, the following Form shall be substituted, namely :—

FORM-I

[See rule 3 (1)]

Certificate to be furnished by the dealer claiming exemption under sub-rule (1) of rule 3.

1. I/We.....(Full address).....

holder of registration certificate No..... dealer in.....
 (specify the nature of goods) have purchased/sold..... goods.....
 (quantity) for Rs.....(value) from/to M/s.....
 in/his/their/my/our sale delivery order No.....
 dated.....

2. A. I am/We are.....

 in the local area and have purchased the above goods for consumption or use in
local area shall be liable to pay tax under the Himachal Pradesh Tax on
 Entry of Goods into Local Area Act, 1985.

OR

B. I/We are.....in the.....local
 area and,—

- (i) shall be liable to pay tax under the Himachal Pradesh Tax on Entry of Goods
 into Local Area Act, 1985, and I/We have paid/shall pay tax on the above, goods,
 or
- (ii) the above goods have already suffered tax at the hands of M/s.....
(full address) who are registered dealer in Himachal
 Pradesh holding registration certificate No..... and from whom
 I purchased the.....(goods) vide sale delivery order
 No.....for Rs.....(value).

Signature of the dealer or his authorised agent.

Note—In paragraph 2, in part 'B' the first alternative applies to the first seller who is
 liable to make the payment of tax himself. The second alternative applies to
 seller at subsequent stages.

Strike out which is not applicable.

4. *Amendment of Form-V.*—In form-V appended to the said rules, in Part-A, in item 2,—

(i) the existing sub-item (i) shall be renumbered as sub-item (i-a) and before sub-item (i-a) so renumbered the following sub-item (i) shall be inserted, namely:—

“(i) Goods not liable to entry tax under sub-section (1) of section 3 of the Act (such goods sold by the dealer in the local area as are meant for consumption, or use in other local area) ;”; and

(ii) for sub-item (iii), the following shall be substituted, namely :—

“(iii) Total of (i), (i-a) and (ii) above”.

By order,

A. N. VIDYARTHI,

Additional Chief Secretary-cum-Secretary.